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AMENDMENTS TO THE CLAIMS:

- Claim 1. (Currently amended) A blower unit mounting structure comprising:
- an instrument panel including an upper panel and a lower panel that are vertically divided along a transverse direction of a vehicle body; and
- at least a steering support beam fixed to the lower panel; and
- a blower unit fixed to the lower panel and to the steering support beam assembled to the lower panel to form a unitized component;
- ~~wherein the unitized component is mounted on the vehicle body before the upper panel is mounted on the vehicle body.~~
- Claim 2. (Previously presented) The blower unit mounting structure as set forth in Claim 1, further comprising:
- a front bulkhead including a vertical wall surface with an opening,
- wherein a duct of the blower unit is connected to the opening for providing outside air into the blower unit.
- Claim 3. (Previously presented) The blower unit mounting structure as set forth in Claim 1, further comprising:
- a toe board having a recessed portion, wherein said blower unit comprises a leg portion extended toward the toe board and engaged with the recessed portion.
- Claim 4. (Previously presented) The blower unit mounting structure as set forth in Claim 2, further comprising:

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a toe board having a recessed portion, wherein said blower unit comprises a leg portion extended toward the toe board and engaged with the recessed portion.

Claim 5. (Currently amended) A method for mounting a blower unit, said method comprising:

preparing an instrument panel including an upper panel and a lower panel that are vertically divided along a transverse direction of a vehicle body;  
forming a unitized component by connecting ~~assembling~~ at least a steering support beam to the lower panel and connecting a blower unit to the lower panel;  
mounting the unitized component on the vehicle body after forming said unitized component; and  
mounting the upper panel to the vehicle body after mounting the unitized component on the vehicle body.

Claim 6. (Previously presented) The method for mounting a blower unit as set forth in Claim 5, further comprising:

preparing a recessed portion which is mounted on a toe board;  
preparing a leg portion which is mounted on a blower unit and is extended toward the toe board; and  
engaging the leg portion with the recessed portion.

Claim 7. (Currently amended) A blower unit mounting structure comprising:  
an instrument panel including an upper a first panel and a lower second panel;

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a steering support beam connected to said lower panel; and

a blower unit connected to said steering support beam and said lower panel;

~~wherein the support beam and the blower unit are assembled to the second panel to form a unitary component prior to mounting the second panel onto a vehicle body.~~

Claim 8. (Previously presented) The blower unit mounting structure as set forth in Claim 7, further comprising:

a bulkhead with an opening,

wherein a duct of the blower unit is connected to the opening for providing outside air into the blower unit.

Claim 9. (Previously presented) The blower unit mounting structure as set forth in Claim 7, further comprising:

a toe board having a recessed portion.

Claim 10. (Previously presented) The blower unit mounting structure as set forth in Claim 9, further comprising:

a leg portion extended toward the toe board and engaged with the recessed portion.

Claim 11. (Previously presented) The blower unit mounting structure as set forth in Claim 8, further comprising:

a toe board having a recessed portion.

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Claim 12. (Previously presented) The blower unit mounting structure as set forth in Claim 11, further comprising:

a leg portion extended toward the toe board and engaged with the recessed portion.

Claims 13-14. (Canceled).

Claim 15. (Currently Amended) A method for mounting a blower unit on a vehicle body, comprising:

preparing an instrument panel including an upper a first panel and a lower second panel;

forming a unitary component by connecting the lower panel to assembling at least a steering support beam and a the blower unit, and connecting the blower unit to the steering support beam to the second panel; and

mounting the unitary unitized component on the vehicle body after forming said unitary component.

Claim 16. (Previously presented) The method for mounting a blower unit as set forth in Claim 15, further comprising:

mounting a bulkhead having an opening, wherein a duct of the blower unit is connected to the opening for providing outside air into the blower unit.

Claims 17-18. (Canceled).

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Claim 19. (Currently Amended) The method for mounting a blower unit as set forth in

Claim 15, wherein the upper first panel and the lower second panel are vertically divided along a transverse direction of the vehicle body.

Claim 20. (Currently amended) The method for mounting a blower unit as set forth in

Claim 15, further comprising:

preparing a recessed portion ~~which is mounted~~ on a toe board;

preparing a leg portion ~~which is mounted~~ on the blower unit ~~and extended toward the~~  
toe board; and

engaging the leg portion with the recessed portion.

Claims 21 - 28. (Canceled).